

**DISTRICT COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. THOMAS AND ST. JOHN**

**IN RE: EXCISE TAX LITIGATION**

**PSMT, LCC,**

**Plaintiff,**

**v.**

**THE GOVERNMENT OF THE VIRGIN  
ISLANDS, THE VIRGIN ISLANDS BUREAU  
OF INTERNAL REVENUE, and JOEL A. LEE  
IN HIS CAPACITY AS DIRECTOR OF  
INTERNAL REVENUE,**

**Defendants.**

**Case No. 3:19-cv-0118**

**APEX CONSTRUCTION, INC.,**

**Plaintiff,**

**v.**

**THE UNITED STATES VIRGIN ISLANDS,  
Defendant.**

**Case No. 3:21-cv-0039**

**BLUEWATER CONSTRUCTION, INC.,**

**Plaintiff,**

**v.**

**THE UNITED STATES VIRGIN ISLANDS,  
Defendant.**

**Case No. 3:21-cv-0040**

**MSI BUILDING SUPPLIES, INC.,**

**Plaintiff,**

**v.**

**THE UNITED STATES VIRGIN ISLANDS,  
Defendant.**

**Case No. 3:21-cv-0041**

**UNITED CORPORATION,**

**Plaintiff,**

**v.**

**THE UNITED STATES VIRGIN ISLANDS,  
Defendant.**

**Case No. 3:21-cv-0043**

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IMPEX TRADING INTERNATIONAL, INC.,	)	Case No. 3:21-cv-0044
Plaintiff,	)	
v.	)	
THE UNITED STATES VIRGIN ISLANDS,	)	
Defendant.	)	
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B&B MANUFACTURING, INC.,	)	Case No. 3:21-cv-0052
Plaintiff,	)	
v.	)	
THE UNITED STATES VIRGIN ISLANDS,	)	
Defendant.	)	
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### **ERRATA ORDER**

**COMES NOW** the Court and issues this Order to correct the following scrivener's errors in the Memorandum Opinion dated August 18, 2022, and the Order of even date in each of the above-captioned matters:

On page 2 of each August 18, 2022 Order, in the first paragraph, line three, delete "potions" and replace with "portions";

The resulting sentence reads: "Defendants filed timely objections and this Court reviewed the Report and Recommendation *de novo* as to those portions specifically objected to."

On page 3 of each August 18, 2022 Memorandum Opinion, in the first paragraph, line 3, delete "Defendant" and replace with "Plaintiff;" and in the first paragraph, line 4, delete "defendants" and replace with "plaintiffs;"

The resulting sentence reads: "**BEFORE THE COURT** is the Report and Recommendation of the Magistrate Judge recommending that the Court grant the Government of the Virgin Islands' (the "GVI") motion to dismiss as to Plaintiff PSMT, LLC's container tax claims and deny GVI's motion to dismiss as the remainder for all above-captioned plaintiffs in this consolidated matter."

On page 8 of each August 18, 2022 Memorandum Opinion, in the first full paragraph, line 1, delete "Defendant" and replace with "Plaintiff;"

The resulting sentence reads: "Plaintiff PSMT, LLC argues that, because Congress did not intend the Tax Injunction Act to extend to the Virgin Islands, "any holding that Congress intended comity to apply in the Virgin Islands no longer makes coherent sense," because the two "do not exist in independent

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vacuums from each other but are meant to work in coordination.””

It is further **ORDERED** that a copy of this Order be served on all counsel of record.

**Dated:** August 19, 2022

/s/ Robert A. Molloy

**ROBERT A. MOLLOY**

**Chief Judge**